



Securing today
and tomorrow

What You Need to Know for 2022

- ❖ This training package provides information to both new users and experienced users of Business Services Online.
- ❖ This training package provides information for employers who mail paper W-2 to SSA to learn about filing W-2s electronically.
- ❖ There are 2 versions of this training package:
 1. PowerPoint
 2. PDF



Securing today
and tomorrow

What You Need to Know for 2022

Topics in this training package

- ❖ New Wage File Upload Process
- ❖ Lowering of the electronic reporting threshold – Taxpayer First Act
- ❖ Deferred Payroll Taxes
- ❖ Truncated Social Security Numbers
- ❖ W-2 Online
- ❖ Does your payroll software create a file?
- ❖ Fraud Prevention and Reporting

New Wage File Upload - Overview

- ❖ Provide confirmation information in less than 2 minutes.
- ❖ You will know ***immediately*** if your file is error free or returned for errors*.
- ❖ You will receive a Wage File Identifier (WFID – SSA's tracking code for your file) ***only*** when your file is complete with no errors.
- ❖ The new system will reject the file and all reports in the file if errors are found in any of the reports.
- ❖ Errors are listed on the screen in the same file upload session.
- ❖ You will need to fix all errors before SSA can process your file.
- ❖ If your file has multiple reports (W-3s) you have the option to split the file and upload all of the reports without errors while you fix the report(s) that has/have errors.

* SSA does not verify if reported name/Social Security Number match SSA's records in real-time.

This section provides

- ❖ Step-by-step process, starting with logging into Business Services Online (BSO).
- ❖ If you are already registered to use BSO, then choose Log In.
- ❖ We will go through the Log In path.
- ❖ If you need to register for BSO, start at BSO Welcome [Business Services Online \(ssa.gov\)](https://ssa.gov) and choose Register.
- ❖ For help information, please go to the [Employer W-2 Filing Instructions & Information \(ssa.gov\)](https://ssa.gov).

Step 1:

Start at Business Services Online (BSO) Welcome

The screenshot shows the Social Security Administration's Business Services Online (BSO) Welcome page. The browser address bar displays <https://www.ssa.gov/bsowelcome.htm>. The page header features the Social Security Administration logo and navigation links for SEARCH, MENU, LANGUAGES, and SIGN IN / UP. A dark blue navigation bar contains links for Home and Business Services Online. Below this, a light beige banner reads "Business Services Online".

Welcome

The [Business Services Online Suite of Services](#) allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the internet. You must register and create your own password to access Business Services Online.

Attention Tax Year 2020 Wage Filers:

Wage reports for Tax Year 2020 are now being accepted.

Please visit our [What's New for Tax Year 2020](#) page for important wage reporting updates.

Business Services Online

[Log In](#) [Register](#)

[Complete Phone Registration](#)

Business Services Online (BSO)

Hours of Operation

Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

Step 2:

Log into Business Services Online (BSO)

Existing Users
start here

Social Security Online
www.socialsecurity.gov

Business Services Online
BSO Welcome | BSO Information | Keyboard Navigation

Log In to Online Services

Online Services Availability

- Monday-Friday: 5 AM - 1 AM ET
- Saturday: 5 AM - 11 PM ET
- Sunday: 8 AM - 11:30 PM ET

For your security, please log out of the application and close all Internet windows when you are finished.

New User?
You must create an account to use this website. Once you do, you will be provided a User ID to log in to our online services.

To create new account you will need to:

- Provide personal information
- Provide contact information
- Create your password and security questions

[Create Log In Account](#)

Did you register with SSA by [phone or paper form](#) and need to create a password?

Existing User?
Please log in below:

User ID:

Password:

[Forgot user ID?](#)

[Forgot your password?](#)

User Certification:
I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files.

☐ I have read & agree to these terms.

Log In

www.socialsecurity.gov

BSO Welcome | BSO Information | Keyboard Navigation

HELP

Choose [Create Log In Account](#) if you do not have a BSO User ID

Step
3:

Select Report Wages to Social Security

Social Security Online

www.socialsecurity.gov

Business Services Online

BSO Main Menu | BSO Information | Contact Us | Keyboard Navigation



JOHN PUBLIC

Logout

Manage Account

- [View / Edit Account Info](#)
- [Change Password](#)
- [Disable Account](#)

Manage Services

- [View / Edit Services](#)
- [Request New Services](#)
- [View Pending Services](#)
- [Enter Activation Code\(s\)](#)

Manage Employer Information

- [Add/Update Employer Information](#)
- [Remove Employer Information](#)

Welcome, JOHN PUBLIC

Your password expires on January 19, 2021

Report Wages To Social Security

Submit, download or process W-2s and W-2cs

View submission status, acknowledge resubmission notices or

Request resubmission extensions


View errors and error notices for wage files and/or wage reports submitted by or for your company

Main Menu

Step
4:

Select Upload Formatted Wage File tab

Social Security Online **Business Services Online**
www.socialsecurity.gov BSO Main Menu | BSO Information | Keyboard Navigation | Logout

 **Electronic Wage Reporting (EWR)**

Reporting Wages to Social Security

Forms W-2/W-3 Online Forms W-2c/W-3c Online **Upload Formatted Wage File** AccuWage Online

Warning This tab is not for submitting Forms W-2(c)/W-3(c) created using the other tabs.

[Submit a Formatted Wage File](#)
Submit a wage file using our new File Upload application. You will receive a receipt and results within minutes.
The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
You may submit via the [old](#) file upload application; however, your results will take much longer. SSA will retire the old file upload application by December 2022.

[Submit a Special Wage Payments File](#)
You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status
[View Submission Status](#)
Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Employer Report Status
[View Employer Report Status](#)
Check wage report status or view errors for reports submitted for your company by a third party.

Note: Forms W-2/W-3 Online allows you to key up to 50 W-2s directly into SSA's wage processing system.
Forms W-2c/W-3c Online allows you to key up to 25 W-2cs directly into SSA's wage processing system.
AccuWage Online is software that lets you check your EFW2 or EFW2C formatted file for most error conditions prior to uploading your file.

Step
5:

Select the Submit a Formatted Wage File link

If you need to use the old Wage File Upload

NOTE: If you choose the [old](#) link, then you will not get an immediate response, but you will receive a receipt and a WFID. You will need to return to BSO to track your file to learn if SSA was able to process it.

Submit a Formatted Wage File

Submit a wage file using our new File Upload application. You will receive a receipt and results within minutes.

The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).

You may submit via the [old](#) file upload application; however, your results will take much longer. SSA will retire the old file upload application by December 2022.

If you received a Resubmission Notice, use the old file upload application to file Resubmissions.

Step
6:

Choose the radio button for W-2 or W-2c



John Public [Sign Out](#)

[EWR Home](#) [File Upload](#) [Help](#)

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

- ☒ W-2/W-3 forms for Tax Year 2020 or previous tax year (EFW2)
- ☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

Step
7:

Use the Browse box to Choose a file to upload

File Upload

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload? [Learn more about this file format.](#)

File must be in EFW2 or EFW2C file format with .txt extension. If your file is larger than 50 MB, we recommend compressing the file and uploading as a .zip file to improve upload speed.

x

Use the
Browse
function on
your computer
to chose the
EFW2 file that
you want to
upload

Step
8:

After the name of your file appears in the box next to Browse, then select the Upload File box

Choose a file to upload [Learn more about this file format.](#)

File must be in EFW2 or EFW2C file format with .txt extension. If your file is larger than 50 MB, we recommend compressing the file and uploading as a .zip file to improve upload speed.

UXG-file1-Success10.txt

X

Browse

Upload File



You will receive one of two results:

Successful Upload

Social Security

John Public [Sign Out](#)

[EWR Home](#) [File Upload](#) [File Summary](#) [Help](#)

Formatted Wage File Upload

✔ This file passed preliminary checks and has been submitted to the Social Security Administration.

We will notify you if further action is required. You can use the information below to view your status at any time by visiting [Submission Status](#)

📘 Print this page as acknowledgement of receipt and proof of filing date.

Your Wage File Identifier (WFID) has been created and is proof of filing date.

Wage File Identifier (WFID): **0AE21C**

Business Services Online: www.ssa.gov/employer

You will need this WFID to reference this submission in all communications with SSA and to check the submission status on the Electronic Wage Reporting (EWR) homepage in Business Services Online.

[Print Receipt](#) [Upload New File](#) [EWR Home](#)

File Summary

Status: **RECEIVED**

Total Wages, Tips and Other Compensation Reported
\$2,547,130.18

W-3 Forms Checked
8

W-2 Forms Checked
566

Uploaded on 11/10/2020 at 04:40 PM ET

File Name
UXG-file1-Success10.txt

File Size
293.14 KB



You Have Errors

Formatted Wage File Upload

✖ Your file has not been submitted.

Fix all errors and upload the entire file again.

[Print This Page](#) [Upload New File](#)

File Summary

Status: **FAILED FILE CHECK**

Errors Detected
9

W-3 Forms Checked
4

W-2 Forms Checked
47

Uploaded on 04/13/2021 at 09:08 AM ET

File Name
OPSAcctg002.txt

File Size
28.61 KB

Error Results

These tables have additional features. [Learn more.](#)

Summary of W-3 Forms with Errors

Showing 3

<input type="checkbox"/>	Employer Name	EIN	Tax Year	W-2 Total	# of Errors
<input type="checkbox"/>	PONG SERVICES	██████	2020	15	2
<input type="checkbox"/>	TOAST AFFILIATE	██████	2020	15	1
<input type="checkbox"/>	LAMPPOST SHOP	██████	2020	15	6

[Apply Filter](#)

Error Details

Showing 1-9 of 9

<input checked="" type="radio"/>	Line #	Error Type	Employer Name	EIN	Tax Year	Form	Last 4 SSN
<input checked="" type="radio"/>	5	Invalid Money Amount	PONG SERVICES	██████	2020	W-2	***-**-████
Error Message: Social Security Wages must only contain numeric data. No negative amounts; right justify and zero fill. Relevant Fields: Social Security Wages (\$5703.39)							
<input checked="" type="radio"/>	12	Invalid Social Security Number (SSN)	PONG SERVICES	██████	2020	W-2	***-**-████
Error Message: Social Security Number (SSN) must not begin with 9 or 696.							



Formatted Wage File Upload



This file passed preliminary checks and has been submitted to the Social Security Administration.

We will notify you if further action is required. You can use the information below to view your status at any time by visiting [Submission Status](#)



Print this page as acknowledgement of receipt and proof of filing date.

Your Wage File Identifier (WFID) has been created and is proof of filing date.

Wage File Identifier (WFID): **0AE21C**

Business Services Online: www.ssa.gov/employer

You will need this WFID to reference this submission in all communications with SSA and to check the submission status on the Electronic Wage Reporting (EWR) homepage in Business Services Online.

[Print Receipt](#)

[Upload New File](#)

[EWR Home](#)

File Summary

Status: **RECEIVED**

Total Wages, Tips and Other
Compensation Reported
\$2,547,130.18

W-3 Forms Checked
8

W-2 Forms Checked
566

Uploaded on 11/10/2020 at 04:40 PM ET

File Name
UXG-file1-Success10.txt

File Size
293.14 KB

Successful Upload

Confirmation page for a successful upload includes:

- ❖ Results in less than 60 seconds
- ❖ Wage File Identifier (WFID – SSA's tracking code)
- ❖ File Summary with details of upload

You Have Errors (1 of 4 pages)

- ❖ SSA will **reject** your file and **all** reports in that file if there are any errors.
- ❖ You will **NOT** get a Wage File Identifier (WFID) if you have errors in your file.
- ❖ SSA issues a WFID so you can track your file.
- ❖ You will need to fix the errors in your file and upload the fixed file.
- ❖ Summary information about your file is displayed here.

 Social Security



John Public [Sign Out](#)

[EWR Home](#) [File Upload](#) [File Summary](#) [Help](#)

Formatted Wage File Upload

 **Your file has not been submitted.**

Fix all errors and upload the entire file again.

 **Your file is incorrectly formatted. SSA cannot read your entire file.**

Your file has only been partially checked for errors. The following critical formatting error must be fixed for the system to continue checking for errors.

Record Out Of Sequence: The RT record must follow an RW, RO, or RS record.

Line	Record Identifier
172	RT

[Print This Page](#) [Upload New File](#)

File Summary

Status: **FAILED FILE CHECK**

Errors Detected

10

W-3 Forms Checked

5

W-2 Forms Checked

156

Uploaded on 11/10/2020 at 04:43 PM ET

File Name

UXG-file2-StopAndRejErrors10.txt

File Size

121.97 KB

Detailed error information continues on the following PowerPoint slides. On the actual web page you will just continue to scroll down ¹⁶

You Have Errors (2 of 4 pages)

Error Results


These tables have additional features. [Learn more.](#)


Summary of W-3 Forms with Errors

Showing 5

<input type="checkbox"/>	<input type="checkbox"/>	<u>Employer Name</u>	<u>EIN</u>	<u>Tax Year</u>	<u>Tax Jur</u>	<input checked="" type="checkbox"/> Select All
<input checked="" type="checkbox"/>	<input type="checkbox"/>	ROB'S RUM N RIBS	██████████	2019	Puerto I	<input checked="" type="checkbox"/> Employer Name
<input checked="" type="checkbox"/>	<input type="checkbox"/>	CAR INVESTMENTS	██████████	2019	Domest	<input checked="" type="checkbox"/> EIN
<input checked="" type="checkbox"/>	<input type="checkbox"/>	PURPLE TOAD GROCERS	██████████	2019	Domest	<input checked="" type="checkbox"/> Tax Year
<input checked="" type="checkbox"/>	<input type="checkbox"/>	ROB'S RUM N RIBS	██████████	2019	Domest	<input type="checkbox"/> Establishment #
<input checked="" type="checkbox"/>	<input type="checkbox"/>	HEARD IT HERE TELEPHONE	██████████	2019	Domest	

[Apply Filter](#)

Search icon  filters the table by a specific string of characters

Column Selector  to select the columns you want to display in the table.

You Have Errors (3 of 4 pages)

Error Results

These tables have additional features. [Learn more.](#)

Summary of W-3 Forms with Errors

Showing 5

<input type="checkbox"/>	<u>Employer Name</u>	<u>EIN</u>	<u>Tax Year</u>	<u>Tax Jur</u>	<input checked="" type="checkbox"/> Select All
<input checked="" type="checkbox"/>	ROB'S RUM N RIBS	██████████	2019	Puerto I	<input checked="" type="checkbox"/> Employer Name
<input checked="" type="checkbox"/>	CAR INVESTMENTS	██████████	2019	Domest	<input checked="" type="checkbox"/> EIN
<input checked="" type="checkbox"/>	PURPLE TOAD GROCERS	██████████	2019	Domest	<input checked="" type="checkbox"/> Tax Year
<input checked="" type="checkbox"/>	ROB'S RUM N RIBS	██████████	2019	Domest	<input type="checkbox"/> Establishment #
<input checked="" type="checkbox"/>	HEARD IT HERE TELEPHONE	██████████	2019	Domest	

Apply Filter

You can filter errors by:

- Employer Name
- EIN
- Tax Year
- Tax Jurisdiction
- Establishment #
- # of Errors
- W-2 Total
- Employment Type

You Have Errors (4 of 4 pages)

You will
immediately see
specific details
about your errors,
including the line
number in your file.

Error Details Filtered by W-3 Form (1 Selected)

Showing 1-3 of 3

	Line #	Error Type	Employer Name	EIN	Tax Year	Form	Last 4 SSN
3	Invalid Money for Tax Jurisdiction Code	ROB'S RUM N RIBS		2019	W-2	***_**	
Error Message: Wages, Tips and Other Compensation must be zero for reported Tax Jurisdiction Code. Relevant Fields: Wages, Tips and Other Compensation (\$4,500.23); Tax Jurisdiction Code (P=Puerto Rico).							
9	Invalid Money for Tax Jurisdiction Code	ROB'S RUM N RIBS		2019	W-3		
Error Message: Total Wages, Tips and Other Compensation must be zero for reported Tax Jurisdiction Code. Relevant Fields: Total Wages, Tips and Other Compensation (\$4,500.23); Tax Jurisdiction Code (P=Puerto Rico).							
10	Out of Balance	ROB'S RUM N RIBS		2019	W-3		
Error Message: Total Puerto Rico Tax Withheld on the W-3 is out of balance with the calculated sum of the W-2 fields. Relevant Fields: Total Puerto Rico Tax Withheld (\$1,010,000,000,000.00); sum of the W-2 Puerto Rico Tax Withheld (\$2,367.00).							

Formatted Wage File Upload



Your file has not been submitted.

Fix all errors and upload the entire file again.

[Print This Page](#)[Upload New File](#)

File Summary

Status: **FAILED FILE CHECK**

Errors Detected

3

W-3 Forms Checked?

3

W-2 Forms Checked?

32

Uploaded on 11/24/2020 at 04:15 PM ET


File Name

OPSAcctg003.txt

File Size

29.62 KB


Context
sensitive
Help links
are now
located on
the page

 Social Security

John Public [Sign Out](#)

[EWR Home](#) [File Upload](#) [File Summary](#) [Help](#)

Formatted Wag

 Your file has
Fix all errors a

[Help](#)

[EFW2 & EFW2C Specifications](#)

[File Upload Tutorial](#)

For Additional Help:

Phone
1-800-772-6270 (TTY 1-800-325-0778)
Monday through Friday, 7 a.m. to 7 p.m., Eastern Time

Fax
1-410-597-0237

Email
employerinfo@ssa.gov

[Close](#)

The Help link at the top links to manuals and contact information.

Proof that you uploaded a file even though it didn't get a WFID

The screenshot shows the 'Social Security' EWR File Upload interface. At the top, the user is logged in as 'John Public' with a 'Sign Out' link. The navigation bar includes 'EWR Home', 'File Upload', 'File Summary' (which is the active tab), and 'Help'. The main heading is 'Formatted Wage File Upload'. A prominent red error box contains the message: 'Your file has not been submitted. Fix all errors and upload the entire file again. You will not receive a Wage File Identifier (WFID) as the receipt until your file does not have any errors. Print this page as proof of filing attempt and for your records.' Below the error box are three buttons: 'Print This Page' (highlighted in blue), 'Upload New File', and 'EWR Home'. The 'File Summary' section at the bottom shows the 'Status' as 'FAILED FILE CHECK' and the 'Uploaded on' date and time as '01/21/2021 at 4:30 PM EST'.

- ❖ You will **not** receive a Wage File Identifier (WFID) if any reports in your file has errors.
- ❖ Fix the error(s) and return **all** reports again.
- ❖ Print This Page for your records to show you uploaded your file.
- ❖ You have the option to split your file and submit the good reports while fixing reports with errors

If your file is returned due to excessive name/SSN mismatches (1 of 2 pages)

- ❖ Even though your file originally had no errors, and you received a WFID, if a report in your file has over 95% reported name/SSNs that don't match SSA's records, then SSA will notify you within a day or two of this issue and reject your file.
- ❖ Once you fix the problem, you have 2 options to return the file to SSA.
 1. Even though you already have a WFID, you may upload the file as a new file in our new upload process. You will get a new WFID if your file has no other errors.
 2. You may use the old upload functionality, where you will give SSA the old WFID and then upload the file. You will receive a receipt, but you won't learn about any other possible errors.
- ❖ In either case, as long as you upload the file within 30 days SSA will consider your file uploaded timely.

Social Security Online Business Services Online
www.socialsecurity.gov BSO Main Menu | BSO Information | Keyboard Navigation | Logout

Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

[Forms W-2/W-3 Online](#) [Forms W-2c/W-3c Online](#) [Upload Formatted Wage File](#) [AccuWage Online](#)

Warning This tab is **not** for submitting Forms W-2(c)/W-3(c) created using the other tabs.

[Submit a Formatted Wage File](#)
Submit a wage file using our new File Upload application. You will receive a receipt and results within minutes.
The required file format is described in the [Specifications for Filing Forms W-2 and W-3c \(EPW2/EPW3c\)](#).
You may submit via the [old](#) file upload application; however, your results will take much longer. SSA will retire the old file upload application by December 2022.

[Submit a Special Wage Payment File](#)
You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status

[View Submission Status](#)
Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Resubmission Notice

If you received a Resubmission Notice, you may use the following link to request a one-time 15-day extension of the deadline:

[Request an Extension to File a Resubmission](#)


- You will need information from the Notice to request an extension.
- You cannot extend if (a) the file has previously been resubmitted or (b) today is more than 45 days from the date on the Resubmission Notice.

If your file is returned due to excessive name/SSN mismatches (1 of 2 pages)

- ❖ Even though your file originally had no errors, and you received a WFID, if a report in your file has over 95% reported name/SSNs that don't match SSA's records, then SSA will notify you within a day or two of this issue and reject your file.
- ❖ You will need to log into BSO after you receive a notice to learn more about the error.

Social Security Online Business Services Online

www.socialsecurity.gov BSO Main Menu | BSO Information | Keyboard Navigation | Logout

 **Electronic Wage Reporting (EWR)**

Reporting Wages to Social Security

Forms W-2/W-3 Online Forms W-2c/W-3c Online Upload Formatted Wage File AccuWage Online

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If your file is returned due to excessive name/SSN mismatches (2 of 2 pages)

- ❖ Once you fix the problem, you have 2 options to return the file to SSA.
 1. Even though you already have a WFID, you may upload the file as a new file in our new upload process. You will get a new WFID if your file has no other errors.
 2. You may use the old upload functionality, where you will give SSA the old WFID and then upload the file. You will receive a receipt, but you won't learn about any other possible errors.
- ❖ In either case, as long as you upload the file within 30 days SSA will consider your file uploaded timely.

Social Security Online Business Services Online
www.socialsecurity.gov BSO Main Menu | BSO Information | Keyboard Navigation | Logout

Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

Forms W-2/W-3 Online | Forms W-2c/W-3c Online | Upload Formatted Wage File | AccuWage Online

Warning: This tab is **not** for submitting Forms W-2(s)/W-3(s) created using the other tabs.

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You may submit via the [old](#) file upload application; however, your results will take much longer. SSA will retire the old file upload application by December 2022.

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You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status
[View Submission Status](#)
Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Resubmission Notice
If you received a Resubmission Notice, you may use the following link to request a one-time 15-day extension of the deadline:
[Request an Extension to File a Resubmission](#)

- You will need information from the Notice to request an extension.
- You cannot extend if (a) the file has previously been resubmitted or (b) today is more than 45 days from the date on the Resubmission Notice.

Reminders

- ❖ Remember to include a valid file extension, either .TXT or .ZIP
 - ❖ The zip file must contain only one .txt file
- ❖ If you use screen scraping, you will need to change your routine to match the new screen path.
- ❖ For detailed information please review the [Tutorial](#).

That's all there is with the new Wage File Upload.

- ❖ Information about your file in real-time.
- ❖ No reason to come back unless your file is rejected.
- ❖ You can still log into BSO and view information on all of your files and reports.



This is the end of the Wage File Upload slides. Other topics on the following pages.

Lowering of the electronic reporting threshold

Taxpayer First Act

(1 of 2 pages)

Year	Threshold lowered to
2022	100*
2023	10*

- ❖ Taxpayer First Act mandates electronic filing of many IRS forms including W-2s.
- ❖ In 2022* if you send 100 or more W-2s to SSA, you must file them electronically.
- ❖ In 2023* that limit is lowered to 10.

* These dates are tentative. SSA will finalize dates once IRS issues final regulations. Initial [Federal Register announcement posted on 7/23/2021](#) .

Taxpayer First Act

Taxpayer First Act	Choices of how to file electronically
<p>The Taxpayer First Act, which became Public Law 116-25 in July 2019, requires more employers to file W-2s or W-2Cs electronically. Although the IRS has not yet issued formal regulation on the implementation, here is a tentative schedule:</p> <ul style="list-style-type: none"> • By midnight on January 31, 2022, employers who file 100 or more W-2s or W-2Cs will have to send W-2s or W-2Cs to SSA electronically. • By midnight on January 31, 2023, employers who file 10 or more W-2s or W-2Cs will have to send W-2s or W-2Cs to SSA electronically. <p>When the IRS issues formal guidance on implementing this new law, the above date may change. The IRS has the authority to penalize any employer who does not file electronically if they meet the threshold.</p>	<ol style="list-style-type: none"> 1. SSA offers a free product called W2 Online. It looks like a paper W-2 form, but it allows you to fill it in via SSA's website. 2. If you currently use software to create your W-2 forms, check to see if it can create a file in the "EFW2" format. You can upload your file in this format for free using SSA's Business Services Online. . 3. You can hire a third party who will prepare your W-2s and send them to SSA electronically on your behalf. There is normally a fee charged by the third party. <p>SSA does not recommend third parties. However, the IRS maintains a list of approved Modernized eFile providers.</p>

Lowering of the electronic reporting threshold

Taxpayer First Act

(2 of 2 pages)

- ❖ See SSA's [Taxpayer First Act](#) page for more information including options to file for free
- ❖ [IRS Electronic-Filing Requirements for Specified Returns and Other Documents](#)

Taxpayer First Act

Resources	Web Service for Third Parties and Developers
Videos <ul style="list-style-type: none">• Taxpayer First Act and how to Register for Business Services Online (Coming Soon)• How to File W-2s Online Handbooks <ul style="list-style-type: none">• Registration and Access to Services • Business Services Online Tutorial FAQs <p>Need more? Check our frequently asked question for more information.</p>	The Electronic Wage Reporting Web Service  (EWRWS) is for developers of payroll and tax reporting software, as well as payroll service providers, who wish to develop a web service client for filing wage reports electronically with SSA in the EFW2 format.

How to report collected Deferred Payroll Taxes to SSA

- ❖ If you deferred payroll tax for your employees in 2020, and
- ❖ If you collected this tax in 2021,
- ❖ Then you must send in a W-2C to **correct Tax Year 2020 Social Security taxes**

How to Report Deferred Social Security Payroll Tax to SSA

- ❖ [IRS Instructions](#)
- ❖ [IRS News Release](#)

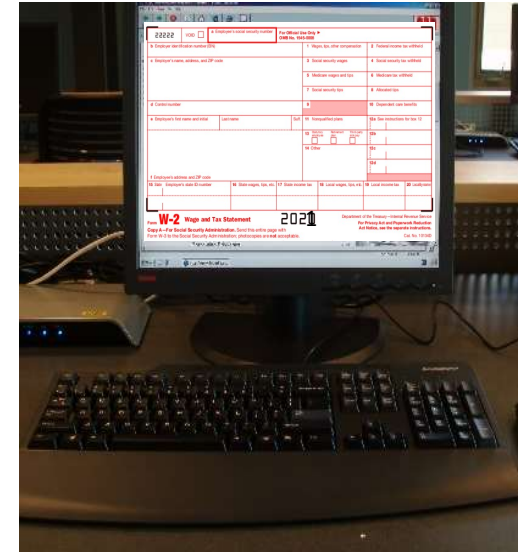
Truncated Social Security Number (SSN)

- ❖ You may truncate the SSN on recipients W-2s.
- ❖ SSA will not accept truncated SSNs that only show the last four digits (XXX-XX-1234) on W-2 Copy A (sent to SSA) or in the SSN field of the EFW2 formatted wage file.
- ❖ Please remember to show all nine digits of the SSN on Copy A to ensure proper paper processing.
- ❖ Please check each State's requirements for displaying an SSN and if they allow truncation for W-2s sent to a state.

22222	a Employee's social security number XXX-XX-1234	OMB No. 1545-0008
b Employer identification number (EIN)		1 Wages, tips, oth
c Employer's name, address, and ZIP code		3 Social security

W-2 Online is a free service from SSA

- ❖ Looks just like a paper W-2, but it's on SSA's website
- ❖ Key up to 50 W-2s for free
- ❖ Register for Business Services Online
- ❖ SSA also offers W-2C Online!
- ❖ For more information, see the [W-2 Online tutorial](#)



If your software creates a file, consider Wage File Upload

- Does your software create a W-2 file in the [EFW2](#) format?
- If yes, you can upload your file to SSA to process for free.
- Register for Business Services Online.
- For more information see the [Wage File Upload tutorial](#).
- Ask your software provider if their software provides an [EFW2](#) file.



What else is new?

- [2021 Social Security Changes](#)
- [New Features to the W-2/W-2c Online Applications](#)
- SSA will publish these changes in November 2021

Social Security: Fraud Prevention and Reporting



Social Security

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Social Security: Fraud Prevention and Reporting

We take fraud seriously and so should you

A message from Social Security

We are committed to preventing, detecting, and eliminating fraud in our programs.

Our mission is to deliver Social Security services that meet the changing needs of the public. Every day our employees work diligently to ensure the public receives the services and benefits it deserves. We strive to ensure the integrity of our programs and provide a high level of service to the public despite the efforts of those who seek to abuse our programs.

How to report fraud

Do you suspect someone of committing fraud, waste, or abuse against Social Security? You can contact the Office of the Inspector General's fraud hotline at **1-800-269-0271** or submit a report online at <https://oig.ssa.gov/>.

If you receive a suspicious call from someone alleging to be from Social Security, hang up, and then report details of the call to the Office of the Inspector General at <https://oig.ssa.gov/>.

Online Services

We are constantly expanding our online services to give you freedom and control when conducting business with Social Security. Today, you can apply for retirement, disability, and Medicare benefits online, check the status of an application or appeal, request a replacement Social Security card (in most areas), print a benefit verification letter, and more – from anywhere and from any of your devices!

my Social Security

You can access many of our online services with a free my Social Security Account.

Quick. Secure. Easy.

[Sign In/Up](#)

[Learn More](#)

Popular Online Services:



Review Your Information

- [View Your Latest Statement](#)
- [Review Your Earnings History](#)
- [Estimate Retirement Benefits](#)
- [Check Application Status](#)



Apply for Benefits

- [Apply for Retirement Benefits](#)
- [Apply for Disability Benefits](#)
- [Apply for Medicare Benefits](#)
- [Appeal a Decision](#)



Manage Your Account

- [Change Your Address](#)
- [Set Up or Change Direct Deposit](#)
- [Print Proof of Benefits](#)
- [Print Your 1099](#)



Find Help and Answers

- [Review Our FAQs](#)
- [Request a Replacement Social Security Card](#)
- [Request a Replacement Medicare Card](#)

Online Services by Topic:

Appeals

- [Appeal Your Recent Medical Decision](#)
- [Continue a Medical Appeal You Already](#)

Medicare

- [Apply for Benefits](#)
- [Return to a Saved Application](#)

Retirement

- [Apply for Benefits](#)
- [Return to a Saved Application](#)

Find helpful online Wage Reporting information

- ❖ Go to the [Employer Page](#) for videos, tutorials, and other useful information and links.
- ❖ [Employer W-2 Filing Instructions & Information \(ssa.gov\)](#)
- ❖ [What's New for 2022](#)
SSA plans to activate the URL for the “What’s New for 2022” page before the end of September 2021.
- ❖ [IRS W-2 information](#)
- ❖ [IRS Publication 15, \(Circular E\), Employer's Tax Guide](#)



Social Security

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